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EXTRAORDINARY

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LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 128/P.A.5/2017/Ss.50 and 148/Amd./2021.-In exercise of the powers conferred by sub-section (1) of section 50 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) read with section 148 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.24 /P.A.5/2017/Ss.50, 54 and 56/ 2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), dated the 30th June,2017, namely:-

AMENDMENT

1. In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)
“4.	Tax payers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April,2021
5.	Tax payers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March,2021, April,2021
6.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	March,2021, April,2021

7.	Tax payers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	Quarterending March, 2021.”.
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2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

A.VENU PRASAD
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

2456/12-2021/Pb. Govt. Press, S.A.S. Nagar

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 129/P.A.5/2017/S.128/Amd./2021.—In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.13/P.A.5/2017/S.128/2018, dated the 27th February, 2018, published in the Punjab Government Gazette (Extraordinary), dated the 7th March, 2018, namely:—

AMENDMENT

1. In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

Table

S.No.	Class of registered persons	Amount
(1)	(2)	(3)
1.	Registered persons who have nil outward supplies in the tax period	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S.No.1	One thousand rupees

3. Registered persons having an aggregate turnover of Two thousand and
more than rupees 1.5 crores and up to rupees 5 five hundred rupees
crores in the preceding financial year, other than
those covered under S. No.1
-
2. This notification shall be deemed to have come into force on and with effect
from 1st June, 2021.

A.VENU PRASAD
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

2456/12-2021/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 130/PGSTR/2017/R.48/Amd./2021.— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017 and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 19/PGSTR/2017/R.48/2021, dated the 28th January, 2021, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 5th March, 2021, namely:—

AMENDMENT

1. In the said notification, in the first paragraph, after the words “notify registered person, other than”, the words “a Government department, a local authority,” shall be inserted.
2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 131/P.A.5/2017/S.168A/Amd./2021.— In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 77/P.A.5/2017/S.168A/2021, dated the 7th July, 2021, published in the Punjab Government Gazette (Extraordinary), dated the 15th July, 2021, namely:—

AMENDMENT

1. In the said notification, in the first paragraph,—
 - (i) in clause(i),—
 - (a) for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted; and
 - (b) for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted;
 - (ii) in proviso to clause(i),—
 - (a) for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted; and
 - (b) for the figures, letters and words “15th day of June, 2021”, the figures, letters and words “15th day of July, 2021” shall be substituted;
 - (iii) in clause(ii),—
 - (a) for the figures, letters and words “30th day of May, 2021”, the figures, letters and words “29th day of June, 2021” shall be substituted; and

(b) for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of May, 2021.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

2456/12-2021/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 132/P.A.5/2017/S.128/2021.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter referred to as said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and in supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 57/P.A.5/2017/S.128/2021, dated the 21st May, 2020, published in the Punjab Government Gazette (Extraordinary), dated the 25th May, 2020, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of Notification No. S.O 20/PGSTR/2017/R.46/2021, dated the 28th January, 2021, published in the Punjab Government Gazette, dated the 5th February, 2021, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2021.

A.VENU PRASAD
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF COMMISSIONER OF STATE TAX

NOTIFICATION

The 12th November, 2021

No. S.O. 133/P.A.5/2017/S.44/2021.— In exercise of the powers conferred by the first proviso to section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Commissioner, on the recommendations of the Council, is pleased to exempt the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force from the 1st day of August, 2021.

NILKANTH S. AVHAD,
Commissioner of State Tax, Punjab.

2456/12-2021/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 134/P.A.5/2017/S.168A/Amd./2021.— In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette, dated the 9th April, 2021, namely:-

AMENDMENT

1. In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Punjab Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30st day of June, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2020.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 135/P.A.5/2017/S.128/Amd./2021.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), (hereinafter referred to as the said Act), read with section 148 of the said Act and all other powers in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendments in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.61/P.A.5/2017/S.128/Amd./2019, dated the 9th May, 2019, published in the Punjab Government Gazette (Extraordinary), dated the 24th June, 2019, namely:—

AMENDMENT

1. In the said notification, after the third proviso, the following provisos shall be inserted, namely: – “Provided further that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil:

Provided further that for the taxpayers having an aggregate turnover of more than rupees 5crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those tax payers where the total amount of state tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into effect from the 25th day of June, 2020.

A.VENU PRASAD
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 136/P.A.5/2017/S.148/Amd./2021.—In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.66/P.A.5/2017/S.148/ 2019, dated the 31st May, 2019, published in the Punjab Government Gazette (Extraordinary), dated the 24th June, 2019, namely:—

AMENDMENT

1. In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words “31st day of August, 2020”, the figures, letters and words “31st day of October, 2020” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 31st day of August, 2020.

A.VENU PRASAD
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 137/P.A.5/2017/S.168A/Amd./2021 –In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, published in the Punjab Government Gazette, dated the 9th April, 2021, namely:-

AMENDMENT

1. In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended up to the 31st day of October, 2020.”.

2. This notification shall be deemed to have come into force on and with effect from the 21st September, 2020.

A.VENU PRASAD
Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 138/P.A.5/2017/S.128/2021.— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter in this notification referred to as the said Act), read with section 148 of the said Act, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.7/P.A.5/2017/S.128/2018, dated the 7th February, 2018, published in the Punjab Government Gazette (Extraordinary), dated the 16th February, 2018, namely:—

AMENDMENT

1. In the said notification; -

after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020.”

2. This notification shall be deemed to have come into force on and with effect from 21st September, 2020.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 139/P.A.5/2017/S.128/2021.- In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereinafter referred to as said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to waive the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, forth registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.

2. This notification shall be deemed to have come into force on and with effect from 21st September, 2020.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

2456/12-2021/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 12th November, 2021

No. S.O. 140/P.A.5/2017/S.168A/Amd./2021.— In exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following further amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2021, dated the 22nd March, 2021, published in the Punjab Government Gazette, dated the 9th April, 2021, namely:-

AMENDMENT

1. In the said notification, in the first paragraph, in the proviso to clause (i),-
 - (i) for the words, figures and letters “29th day of November, 2020”, the words, figures and letters “30th day of March, 2021” shall be substituted; and
 - (ii) for the words, figures and letters “30th day of November, 2020”, the words, figures and letters “31st day of March, 2021” shall be substituted.
2. This notification shall be deemed to have come into force with effect from the 1st day of December, 2020.

A.VENU PRASAD

Additional Chief Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

PUNJAB STATE LEGAL SERVICES AUTHORITY

NOTIFICATION

The 1st December, 2021

No. G.S.R. 164/C.A.39/1987/S.29-A/Amend.(9)/2021.- In exercise of the powers conferred by section 29-A of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), and all other powers enabling it in this behalf, the Punjab State Legal Services Authority hereby makes the following regulations further to amend the Punjab Legal Services Authority (Transaction of Business and other Provisions) Regulations, 1998, namely:-

REGULATIONS

1. These regulations may be called the Punjab Legal Services Authority (Transaction of Business and other Provisions) (Third Amendment) Regulations, 2021.
2. In the Punjab Legal Services Authority (Transaction of Business and other Provisions) Regulations, 1998, in regulation 7, in sub-regulation (4), for the words "one lakh", the words " five lakh" shall be substituted.

ARUN GUPTA,
Member Secretary,
Punjab State Legal Services Authority,
SAS Nagar (Mohali).